

Federal Communications Commission

§ 36.411

(e) Effective July 1, 2001 through June 30, 2006, all study areas shall apportion Other billing and collecting expense among the jurisdictions using the allocation factor utilized, pursuant to §§ 36.380(b) or 36.380(c), for the twelve month period ending December 31, 2000.

[53 FR 33011, Aug. 29, 1988, as amended at 62 FR 15416, Apr. 1, 1997; 66 FR 33208, June 21, 2001]

§ 36.381 Carrier access charge billing and collecting expense.

(a) This classification includes the revenue accounting functions associated with the billing and collecting of access charges to interexchange carriers.

(b) Of access charges other than end user common line access charges are assessed for the origination or termination of intrastate services in a particular state, one-half of such expense shall be apportioned to interstate operations. If no such access charges are assessed in a particular state, all such expense shall be assigned to interstate operations.

(c) Effective July 1, 2001, through June 30, 2006, study areas subject to price cap regulation, pursuant to § 61.41 of this chapter, shall assign the balance of Account 6620—Services to the Carrier access charge billing and collecting expense classification based on the relative percentage assignment of the balance of Account 6620 to that classification during the twelve month period ending December 31, 2000.

(d) Effective July 1, 2001, through June 30, 2006, all study areas shall apportion Carrier access charge billing and collecting expense among the jurisdictions using the allocation factor, pursuant to § 36.381(b), for the twelve-month period ending December 31, 2000.

[52 FR 17229, May 6, 1987, as amended at 66 FR 33208, June 21, 2001]

§ 36.382 Category 3—All other customer services expense.

(a) Effective July 1, 2001, through June 30, 2006, study areas subject to price cap regulation, pursuant to § 61.41 of this chapter, shall assign the balance of Account 6620—Services to this category based on the relative percentage assignment of the balance of Account 6620 to this category during the

twelve month period ending December 31, 2000.

(b) Category 3 is apportioned on the basis of Categories 1 and 2.

[66 FR 33208, June 21, 2001]

CORPORATE OPERATIONS EXPENSE

§ 36.391 General.

(a) Corporate Operations Expenses are included in the following accounts:

Executive and Planning Account 6710

General and Administrative Account 6720

§ 36.392 Executive and planning—Account 6710, and general and administrative—Account 6720.

(a) These expenses are divided into two categories:

(1) Extended Area Services (EAS).

(2) All other.

(b) Extended Area Services (EAS) settlements are directly assigned to the exchange operation.

(c) The expenses in these accounts are apportioned among the operations on the basis of the separation of the cost of the combined Big Three Expenses which include the following accounts:

PLANT SPECIFIC EXPENSES

6210 Central Office Switching Expenses

6220 Operators Systems Expenses

6230 Central Office Transmission Expenses

6310 Information Origination/Termination Expenses

6410 Cable and Wire Facilities Expense

PLANT NON-SPECIFIC EXPENSES

6530 Network Operations Expenses

CUSTOMER OPERATIONS EXPENSES

6610 Marketing

6620 Services

OPERATING TAXES

§ 36.411 Operating taxes—Account 7200.

(a) This account includes the taxes arising from the operations of the company, i.e.,

Operating Investment Tax Credits

Operating Federal Income Taxes

Operating State and Local Income Taxes

Operating Other Taxes

Provision for Deferred Operating Income Taxes